

Exhibit 18



April 1, 2024

Mr. Kevin Hynes
King & Spalding LLP
1185 6th Avenue
New York, NY 10036

Re: Review of Expert Report of Dr. William Sage MD in the matters of *Diana Balderrama and Gilbert Balderrama v. Johnson & Johnson, et al.* and *Brandi Carl and Joel Carl v. Johnson & Johnson, et al.*

I have been asked to review and provide comments regarding the geological, mineralogical, and analytical testing opinions of Dr. Sage, MD as articulated in paragraphs 50 through 61 and 116 through 125 of his expert report dated November 15, 2023.

Dr. Sage's opinions on geology, mineralogy, and analytical testing are without a sound basis. I have specifically addressed what is and is not asbestos as established in both the scientific and regulatory literature in my expert reports on behalf of Johnson & Johnson. I also address the specific geologic formation conditions for the talc sources used by Johnson & Johnsons for the United States market, namely Val Germanasca, Italy; Southern Vermont, USA; and Guangxi, China. I also address my testing of actual Johnson & Johnson talcum-based products derived from these sources.

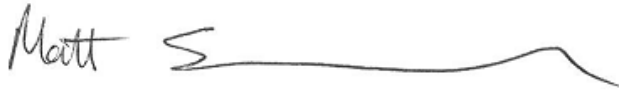
To suggest that Johnson & Johnson only relied upon CTFA J4-1 methodology is factually inaccurate; since the early 1970s, transmission electron microscopy was employed to screen finished milled talc with detection limits well below that of XRD and well below 0.5 to 1.0 percent by weight levels. In fact, the TEM based testing used by Johnson & Johnson starting in the early 1970s was for the analysis of both chrysotile and amphibole type asbestos.

Reliance on any findings of Cralley 1968 is without merit as Cralley is using PCM techniques which are incapable of mineral identification. Any suggestion of Cralley that amphibole asbestos was present is pure conjecture.

The purported 1973 FDA PLM method is incapable of mineral identification and thus in fact not practical to its intended purpose and was withdrawn. Any suggestion that current PLM methodologies are the same as that proposed in 1973 is not factually accurate. Further, I have tested talc ores and finished products of Johnson & Johnson utilizing today's state of the art testing methodologies and have not detected asbestos with one exception of a talc drawn from a bottle from World War II. Further, RJLG was unable to verify the findings of the FDA in the same lot in 2019 as discussed in my expert report and cited documents.

To the extent that Dr. Sage will be offering any geologic, mineralogical, and analytical testing opinions at time of trial, I reserve my right to respond to those specific opinions.

Sincerely,

A handwritten signature in dark ink, appearing to read "Matt S", followed by a long, horizontal, wavy line that extends to the right.

Matthew S. Sanchez, PhD
Principal Investigator
msanchez@rjleegroup.com